

Introduced by Senator De León

February 14, 2011

An act to amend Section 5096.14 of the Business and Professions Code, relating to accountancy.

LEGISLATIVE COUNSEL'S DIGEST

SB 306, as introduced, De León. Accountancy.

Existing law provides for the licensure and regulation of accountants by the California Board of Accountancy in the Department of Consumer Affairs. Existing law prohibits a person from engaging in the practice of public accountancy in this state unless he or she holds either a valid permit issued by the board or a practice privilege, as specified. A violation of this provision is a crime. Existing law requires the board to amend a specified regulation to extend from December 31, 2007, to December 31, 2010, a safe harbor pertaining to practicing accountancy without a practice privilege for up to 5 days prior to submitting a notification form to the board, as specified.

This bill would require the board to amend the specified regulation to extend that safe harbor period from December 31, 2010, to December to December 31, 2013.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 5096.14 of the Business and Professions
- 2 Code is amended to read:
- 3 5096.14. The board shall amend Section 30 of Article 4 of
- 4 Division 1 of Title 16 of the California Code of Regulations to

- 1 extend the current “safe harbor” period from ~~December 31, 2007,~~
- 2 ~~to~~ December 31, 2010, *to December 31, 2013.*